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BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/15/06

**Kolder, Champagne,
Slaven & Company,
LLC**

Certified Public Accountants

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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Mr. Jerry Frederick
Breaux Bridge City Marshal
Breaux Bridge, Louisiana

We have compiled the accompanying combined balance sheet – all fund types and account groups of Breaux Bridge City Marshal, a component unit of City of Breaux Bridge, Louisiana, as of December 31, 2005, and the related statement of revenues, expenditures, and changes in fund balance – general fund for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Marshal's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

KOLDER, CHAMPAGNE SLAVEN & COMPANY, LLC



RUSSELL F. CHAMPAGNE, CPA
Breaux Bridge, Louisiana
February 13, 2006

BREAUX BRIDGE CITY MARSHAL

Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups December 31, 2005

	Governmental	Account Group	Totals
	Fund Type General	General Fixed Assets	(Memorandum Only)
ASSETS AND OTHER DEBITS			
Cash	\$ 41,780	\$ -	\$ 41,780
Prepaid Expenses	746	-	746
Equipment	-	922	922
Automobile	-	21,920	21,920
Total assets and other debits	<u>\$ 42,526</u>	<u>\$ 22,842</u>	<u>\$ 65,368</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	<u>\$ 90</u>	<u>\$ -</u>	<u>\$ 90</u>
Fund equity:			
Fund balance - unreserved, undesignated	42,436	-	42,436
Investment in general fixed assets	<u>-</u>	<u>22,842</u>	<u>22,842</u>
Total fund equity	<u>42,436</u>	<u>22,842</u>	<u>65,278</u>
Total liabilities and fund equity	<u>\$ 42,526</u>	<u>\$ 22,842</u>	<u>\$ 65,368</u>

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breaux Bridge, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund
Year Ended December 31, 2005

Revenues:	
City Court	<u>\$ 16,440</u>
Expenditures:	
Auto expense	3,980
Insurance	921
Bank charges	60
Office expenses	30
Telephone	1,931
Bench warrants	1,980
Dues/Subscriptions	250
Principal payments	<u>5,000</u>
Total expenditures	<u>14,152</u>
Excess of revenues over expenditures	2,288
Fund balance, beginning	<u>40,148</u>
Fund balance, ending	<u>\$ 42,436</u>

See accountants' report.

Affidavit and Revenue Certification

BREAUX BRIDGE CITY MARSHAL
St. Martin Parish
Breaux Bridge, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

Personally came and appeared before the undersigned authority, Jerry Frederick, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Breaux Bridge City Marshal as of December 31, 2005, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Jerry Frederick, who, duly sworn, deposes and says that the Breaux Bridge City Marshal received \$50,000 or less in revenues and other sources for the year ended December 31, 2005, and accordingly, is not required to have an audit for the previously mentioned year.

Jerry Frederick
Signature

Sworn to and subscribed before me this 20th day of February, 2006.

Ann L. Champagne
NOTARY PUBLIC
Ann L. Champagne ID#011061

Officer Name	<u>Jerry Frederick</u>
Title	<u>City Marshal</u>
Address	<u>101 Berard Street</u> <u>Breaux Bridge, LA 70517</u>
Telephone No.	<u>(337) 332-4117</u>
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